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FIRE PROTECTION DISTRICT NO. 2  
OF THE PARISH OF ACADIA,  
STATE OF LOUISIANA  
COMPILED FINANCIAL REPORT

December 31, 1960

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk and to an appropriate public official. The report is available for public inspection at the parish lounge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-28-61

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# VICE & TULLAGH

a corporation of certified public accountants

ONE WEST MAIN

NEW ORLEANS, LOUISIANA

CHANCE, LEBLANC, PONS

MEMBER VOL. 10, C.P.A.  
FRANK S. TULLAGH, C.P.A.

MEMBER  
NATIONAL  
C.P.A.  
INSTITUTION

## Accountants' Compilation Report

Board of Commissioners  
Fire Protection District No. 3 of Acadia Parish, State of Louisiana  
Brazzangline, Louisiana

We have compiled the accompanying balance sheet of Fire Protection District No. 3 of Acadia Parish as of December 31, 2000 and the related statement of Revenues, Expenditures and Changes in Fund Balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated April 30, 2001, on the results of our agreed-upon procedures.

*Vigil Tullagh*

Vice & Tullagh  
April 30, 2001

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Combined Balance Sheet All Fund Types and Account Groups  
December 31, 2010

	Governmental Funds Types	Account Groups General Fixed Assets	Totals (Memorandum Only)
Assets	General		
Cash	\$ 2,543	\$ -	\$ 2,543
Certificate of Deposits	25,239	-	25,239
Land, Buildings & Equipment	<u>-</u>	<u>149,693</u>	<u>149,693</u>
Total Assets	<u>\$27,782</u>	<u>\$149,693</u>	<u>\$177,475</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts Payable	\$12,428	\$ -	\$ 12,428
Total Liabilities	<u>\$12,428</u>	<u>\$ -</u>	<u>\$ 12,428</u>
EQUITY AND OTHER CREDITS:			
Investment in General			
Fixed Assets	-	149,693	149,693
Fund Balances			
Unreserved	<u>15,353</u>	<u>-</u>	<u>15,353</u>
Total Equity and Other Credits	<u>15,353</u>	<u>149,693</u>	<u>165,046</u>
Total Liabilities, Equity and Other Credits	<u>\$27,782</u>	<u>\$149,693</u>	<u>\$177,475</u>

See Accountants' Compilation Report and Notes to Financial Statements

FIRE PROTECTION DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Combined Statement of Revenues, Expenditures  
and Charges in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 2022

	General Fund
<b>Revenues:</b>	
Intergovernmental Revenues	
Fire Insurance Tax	\$ 9,180
Property Tax	60,890
Grant Income	10,106
Total Revenues	<u>80,176</u>
<b>Expenditures:</b>	
Current:	
Vehicle Expenses	1,719
Utilities	1,099
Supplies / Repairs	6,426
Insurance	9,737
Miscellaneous	648
Capital Outlay	10,820
Total Expenditures	<u>20,449</u>
Excess of Revenues Over Expenditures	<u>59,727</u>
<b>Other Sources:</b>	
Interest Income	1,448
Other Income	858
Total Other Sources	<u>2,306</u>
Excess of Revenues and Other Sources over Expenditures	14,188
Fund Balance, Beginning	<u>1,125</u>
Fund Balance, Ending	<u>25,302</u>

FIRE PROTECTION DISTRICT No. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 2000

**INTRODUCTION**

As provided by Louisiana Revised Statute Title 48, the fire protection district is governed by five commissioners who are resident property taxpayers of the district. These five commissioners are collectively referred to as the board of commissioners and are appointed by the Acadia Parish Police Jury and the Community of Westopolis. The members serve terms of two years. Vacancies are filled by the bodies making the original appointments. The fire protection district was created to acquire and maintain buildings, machinery, equipment, water tanks, water hydrants and water lines, and any other such things necessary to provide proper fire prevention and control within the district. The fire district is a component unit of the Acadia Parish Police Jury and it has a concentration of risk in that it is supported by the geographical area of the Community of Westopolis.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Acadia Fire District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Acadia Parish Police Jury is the financial reporting entity for Acadia Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Acadia Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 2002

accountability. The GARR has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district and is able to exercise influence on the district thru appointments, the district was determined to be a component unit of the Acadia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity or on assets owned by the police jury but used by the district.

**C. FUND ACCOUNTING**

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly effect net expendable available financial resources.

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 2000

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. General Fund--the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

Fixed assets are accounted for in the general fixed asset account group, rather than in the General Funds. No depreciation had been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with measurement of financial position and does not involve measurement of results of operations.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group. Long-term debt is recognized as a liability of a governmental fund when due. The district had no long term debt at December 31, 2000.

#### **II. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operation statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

##### **Revenues**

Revenues are recognized in the accounting period in which they become available and measurable. Specifically, ad valorem taxes are mailed to property owners by the Acadia Parish Sheriff in November of each



FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 2000

year (due December 31) and are generally collected the following year. The revenues are budgeted to be spent as they are collected. Loans for non-payment are generally placed in August of the ensuing year. Fire insurance rebates are recognized in the year collected.

**Expenditures**

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on long-term debt are recorded in the accounting period that they were paid.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (and any other financing sources/uses) are accounted for as other financing sources (uses). These transactions are recorded as they take place.

**E. BUDGETS**

The district uses the following practices:

The district did not prepare a budget for the year ended December 31, 2000.

**F. BOARD MEMBERS**

Board members serve without pay, they are as follows:

Ralph Benoit - President  
April Kinn - Sec/Treas.  
Melvin Clay  
Drew Ward  
Derrick Scornier

**G. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments purchased with original maturities of 90 days or less.

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 2000

Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All cash was adequately collateralized by FDIC insurance.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**I. COMPENSATED ABSENCES**

The district has no employees and therefore has no accrual for compensated absences.

**J. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Levied Millage
Maintenance Funding	2.0
Maintenance Funding	\$24 per Household

FIRE PROTECTION DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 2000

4. CASH AND CASH EQUIVALENTS

At December 31, 2000, the district has cash and cash equivalents (bank balances) totaling \$27,782 as follows:

Demand deposits	\$ 1,540
Certificate of Deposit	26,242
	<u>\$27,782</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balance) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000 the district has \$27,782 in deposits. These deposits are secured from risk by \$100,000 of federal deposit insurance.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1999		Balance December 31, 2000	
	Additions	Deductions		
Buildings	\$ 50,054	\$ -0-	\$ 50,054	
Vehicles	43,598	30,804	12,794	
Equipment	18,316	22,316	-4,000	
Total	<u>\$111,968</u>	<u>\$ 53,120</u>	<u>\$ 58,848</u>	

6. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

## VINE & TULLOCH

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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### Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Fire Protection District No. 3 of Acadia Parish

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Fire Protection District No. 3 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Fire Protection District No. 3 compliance with certain laws and regulations during the year ended December 31, 2000 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:221153 (the public bid law)

There were no expenditures subject to the Public Bid Law.

#### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by RSA-RS 42:1101-1124 (the code of ethical), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The District has no employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The District had no employees.

#### Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management did not prepare a budget for the year ended December 31, 2009.

#### Accounting and Reporting

- a. randomly select 6 disbursements made during the period under examination and:
  - (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded.

c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from Board of Directors.

7. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. The regular meetings are posted once a year and any special meetings were posted also.

#### Note:

8. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Bonuses**

5. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The District has no employees.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of management of the Fire Protection District No. 3 of Acadia Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Vige & Tadjeran*  
Vige & Tadjeran  
April 30, 2001

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
December 31, 2011

2010-1 FAILURE TO COMPLY WITH BUDGET ACT

CONCLUSION

The district did not comply with the Louisiana Local Government Budget Act.

CAUSE

The district did not prepare a budget for the year ended December 31, 2010 as management was not aware of this requirement.

CRITERIA

The Louisiana Local Government Budget Act requires the district to prepare a budget for the general fund and make it available as a public document at least 15 days before the beginning of the fiscal year. A public hearing must be conducted prior to adoption of the proposed budget. The budget must also be monitored during the fiscal year and amended when certain conditions occur.

EFFECT

The district violated the Louisiana Local Government Budget Act, in addition the effectiveness of the district's budgetary controls over revenue and expenses are weakened and public participation is restricted during the budgetary process.

RECOMMENDATION

We recommend that the district follow the provisions of the Budget Act. Also we recommend management prepare a budget for the fiscal year ended December 31, 2011.

FIRE PROTECTION DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Management's Corrective Action Plan  
Year Ended December 31, 2009

2009-1      FAILED TO COMPLY WITH BUDGET ACT

Management agrees with the recommendations presented. The district will start the budget process immediately and will stay in compliance with the budget act in future years.



**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

(Date Transmitted)

FIRE PROTECTION DIST NO. 3  
P.O. BOX 38  
INVERLUE, LA 70033  
\_\_\_\_\_  
(Auditors)

In connection with your compilation of our financial statements as of 12/31/80 and for the year then ended, and as required by Louisiana Revised Statute 34:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion of representation).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 35:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or gratuity, from anyone that would constitute a violation of LSA-RS 42:1101-1104.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 30:1301-14) or the budget requirements of LSA-RS 36:34.

Yes ☒ No ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:2, 44:31, and 44:39.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 34:514, 34:515, and/or 34:52, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:5-13.  
Yes ☒ No ☐

**Meetings**

We have complied with the provisions of the Open Meetings Law, published in RS 42:1 through 42:12.

Yes ☒ No ☐

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to banks, purchasers in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 56:1410.08-1410.09.

Yes ☒ No ☐

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 78-728.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any modifications to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>April. Alvarez</u>	Secretary	5-9-01	Date
<u>April. Alvarez</u>	Treasurer	5-9-01	Date
<u>Robt. J.</u>	President	5-9-01	Date